

Argentina extends due date for transfer pricing documentation requirements

June 9, 2020

In brief

The Federal Administration of Public Revenue (AFIP) on June 5, 2020, issued General Resolution No. 4733 in the Official Gazette, postponing (as described below) the previous June due dates for complying with the filing requirements set forth in General Resolution 4717 (GR 4717) published May 15 in the Official Gazette (see PwC Tax Insight issued in [May 2020](#)).

Through GR 4717, which supersedes GR 1122, the AFIP sets forth formalities, requirements, and other conditions for taxpayers that carry out transactions that are governed by transfer pricing regulations and/or that import and export goods from/to independent parties. GR 4717 regulates the modifications introduced to the Income Tax Law and its Regulatory Decree regarding transfer pricing — as a result of the latest tax reform — and applies to fiscal years ended from December 31, 2018 onward.

In detail

Extension

According to GR 4733, for the fiscal years ended from December 31, 2018 to May 31, 2019, due dates that originally had been set in June by GR 4717 have been postponed. The new due dates are between July 10-14 (depending on the tax ID number).

The due dates have been postponed based on the powers granted to AFIP to introduce measures to aid taxpayers in the compliance of their tax obligations, as a consequence of the public health emergency established by the Argentine Executive Branch in relation to COVID-19.

Due dates for submission

The regular due dates for the filing of the Transfer Pricing Report and Form 2668 are between the 23rd and the 27th day of the sixth month following the fiscal year-end of the taxpayer. On the other hand, the due dates for the filing of the Master File are between the 23rd and the 27th day of the 12th month following the fiscal year-end of the taxpayer. The exact day depends on the last digit of the taxpayer's tax identification number.

However, pursuant to the extension stated above, Form 2668, the Transfer Pricing Report, and the Master File for fiscal years ended as from December 31, 2018 to April 30, 2020 must be submitted — exceptionally — by the taxpayers in July, August, and October 2020, as follows:

- Fiscal years ended from December 2018 to May 2019, between July 10-14, 2020.
- Fiscal years ended from June 2019 to November 2019, between August 10-14, 2020.
- Fiscal years ended from December 2019 to April 2020, between October 10-14, 2020.

The exact due date within those ranges depends on the last digit of the taxpayer's tax identification number.

The takeaway

GR 4717, along with the modifications previously introduced in the Income Tax Law and its Regulatory Decree, represents the most significant change in transfer pricing legislation in Argentina since the publication of GR 1122 in 2001. These amendments are intended to harmonize local legislation with international standards and align domestic transfer pricing obligations to the expectations of the Argentine tax authorities. The amendments highlight the importance the Argentine tax authorities are placing on transfer pricing.

Taxpayers in Argentina should review their transfer pricing obligations to determine whether they are compliant with the new legislation. For certain periods, Argentine taxpayers have been given an additional one month to align their transfer pricing documentation to the new regulations.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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